

G-1465 1975-I. R. S.

**BNO** THE BANK OF  
NEW ORLEANS  
AND TRUST COMPANY  
NEW ORLEANS, LOUISIANA

No. \_\_\_\_\_

10/18 19 76  $\frac{14.72}{650}$

PAY TO THE  
ORDER OF

Internal Revenue Service \$ 429.<sup>22</sup>

Four Hundred + Twenty Nine / and twenty two cents DOLLARS

JIM GARRISON  
ATTORNEY AT LAW

FOR

Additional '75 tax due

⑆1⑆0650⑆0072⑆ ⑈22 1044 ⑆⑆5.5.#439⑆0000⑆17988⑆⑆

HARLAND 102

0650-0021  
FRE NEV EPLFA

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0021

1 2 3 4 5 6 7 8 9 10 11 12

Buy Any F.B. Branch or Gen. Deposit  
or, for Credit U.S. Treas. This is in  
Payment of U.S. Oblig. Must Be Paid  
at Post. N.P. Do Not Wire NonPayment.  
20-09-1990 Div. of R.S. Ctr. Austin, Tex.

001 27 76 2 17 0 0 5 1

5 9 3

Form 1040

US Department of the Treasury—Internal Revenue Service Individual Income Tax Return

1975

For the year January 1–December 31, 1975, or other taxable year beginning JANUARY 1, 1975, ending DECEMBER 31, 1975

Name (If joint return, give first names and initials of both) Last name Your social security number Spouse's social security no. Present home address City, town or post office, State and ZIP code Occupation

Requested by Census Bureau for Revenue Sharing A In what city, town, village, etc., do you live? B Do you live within the legal limits of the city, town, etc.? C In what county and State do you live? D In what township do you live?

Filing Status 1 Single (check only ONE box) 2 Married filing joint return 3 Married filing separately 4 Unmarried Head of Household 5 Qualifying widow(er) with dependent child Exemptions 6a Regular 6b First names of your dependent children who lived with you 6c Number of other dependents 6d Total 6e Age 65 or over Blind 6f Total

8 Presidential Election Campaign Fund Do you wish to designate \$1 of your taxes for this fund? If joint return, does your spouse wish to designate \$1?

Income 9 Wages, salaries, tips, and other employee compensation 10a Dividends 10b Less exclusion 11 Interest income 12 Income other than wages, dividends, and interest 13 Total 14 Adjustments to income 15 Subtract line 14 from line 13

If you do not itemize deductions and line 15 is under \$15,000, find tax in Tables and enter on line 16a. If you itemize deductions or line 15 is \$15,000 or more, go to line 43 to figure tax. CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 7 of Instructions.

16a Tax, check if from: Tax Tables, Schedule D, Tax Rate Schedule X, Y, or Z, Schedule G OR Form 4726 16a 16b 16c 17 Credits 18 Balance 19 Other taxes 20 Total 21a Total Federal income tax withheld 21b 21c 21d 21e 22 Total

23 If line 20 is larger than line 22, enter BALANCE DUE IRS. 24 If line 22 is larger than line 20, enter amount OVERPAID. 25 Amount of line 24 to be REFUNDED TO YOU. 26 Amount of line 24 to be credited on 1976 estimated tax.

Sign here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature Date Preparer's signature (other than taxpayer) Date Spouse's signature (if filing jointly, BOTH must sign even if only one had income) Address (and ZIP Code)

**Schedules A&B—Itemized Deductions AND Dividend and Interest Income**  
(Form 1040)

**1975**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) as shown on Form 1040

**JIM GARRISON**

Your social security number

**439 14 7488**

**Schedule A—Itemized Deductions (Schedule B on back)**

Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 11 of Instructions.)		Contributions (See page 12 of Instructions for examples.)	
1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)		21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	
2 Medicine and drugs	143.99	b Other cash contributions. List donees and amounts. ▶	
3 Enter 1% of line 15, Form 1040	268.53	22 Other than cash (see page 12 of instructions for required statement)	
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	0	23 Carryover from prior years	
5 Enter balance of insurance premiums for medical care not entered on line 1		24 Total contributions (add lines 21a through 23). Enter here and on line 38 ▶	
6 Enter other medical and dental expenses:		Casualty or Theft Loss(es) (See page 13 of Instructions.) Note: If you had more than one loss, omit lines 25 through 28 and see page 13 of Instructions for guidance.	
a Doctors, dentists, nurses, etc.	2,716.36	25 Loss before insurance reimbursement	
b Hospitals	360.00	26 Insurance reimbursement	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)	
7 Total (add lines 4 through 6c)		28 Enter \$100 or amount on line 27, whichever is smaller	
8 Enter 3% of line 15, Form 1040		29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39 ▶	
9 Subtract line 8 from line 7 (if less than zero, enter zero)		Miscellaneous Deductions (See page 13 of Instructions.)	
10 Total (add lines 1 and 9). Enter here and on line 35 ▶	3,076.36	30 Alimony paid	
Taxes (See page 11 of Instructions.)		31 Union dues <b>BAR. ASSOCIATION</b>	50.00
11 State and local income	120.00	32 Expenses for child and dependent care services (attach Form 2441)	
12 Real estate	180.00	33 Other (itemize) ▶	
13 State and local gasoline (see gas tax tables)	60.00	34 Total (add lines 30 through 33). Enter here and on line 40 ▶	
14 General sales (see sales tax tables)	334.00	Summary of Itemized Deductions <b>A</b>	
15 Personal property		35 Total medical and dental—line 10	3,076.36
16 Other (itemize) ▶		36 Total taxes—line 17	694.00
17 Total (add lines 11 through 16). Enter here and on line 36 ▶	694.00	37 Total interest—line 20	8,817.00
Interest Expense (See page 12 of Instructions.)		38 Total contributions—line 24	
18 Home mortgage	3,652.00	39 Casualty or theft loss(es)—line 29	
19 Other (itemize) ▶		40 Total miscellaneous—line 34	50.00
<b>2ND HOME MTGE:</b>	515.00	41 Total deductions (add lines 35 through 40). Enter here and on Form 1040, line 44 ▶	12,637.36
<b>INTEREST ON N.O. BNK LOAN:</b>	4,200.00		
<b>HIBERNIA BNK INTEREST (SEE SCHEDULE)</b>	450.00		
20 Total (add lines 18 and 19). Enter here and on line 37 ▶	8,817.00		

Other Dependents	(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
	JIM R. GARRISON	SON	ALL SINGLE BIRTH. YOUNGEST 15 BYRS. OLD	NONE DID	\$ ALL	\$ NONE
	VIRGINIA GARRISON	DAUGHTER				
	LYON GARRISON	SON				
	ELIZABETH GARRISON	DAUGHTER				
	BERNARD GARRISON	SON				

27 Total number of dependents listed in column (a). Enter here and on line 6c . . . . . **5**

**Part I** Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C) . . . . .	28	27,223.97
29a Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) . . . . .	29a	700.00
29b 50% of capital gain distributions (not reported on Schedule D—see page 9 of Instructions) . . . . .	29b	
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . . .	30	
31a Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . . .	31a	
31b Fully taxable pensions and annuities (not reported on Schedule E—see page 9 of Instructions) . . . . .	31b	
32 Farm income or (loss) (attach Schedule F) . . . . .	32	
33 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 9 of Instructions) . . . . .	33	
34 Alimony received . . . . .	34	
35 Other (state nature and source—See page 9 of Instructions) . . . . .	35	
36 Total (add lines 28 through 35). Enter here and on line 12 . . . . .	36	27,923.97

**Part II** Adjustments to Income

37 "Sick pay." (attach Form 2440 or other required statement) . . . . .	37	
38 Moving expense (attach Form 3903) . . . . .	38	
39 Employee business expense (attach Form 2106 or statement) . . . . .	39	
40a Payments to a Keogh (H.R. 10) retirement plan . . . . .	40a	
40b Payments to an individual retirement arrangement from attached Form 5329, Part III . . . . .	40b	
41 Forfeited interest penalty for premature withdrawal—see page 10 of Instructions . . . . .	41	
42 Total (add lines 37 through 41). Enter here and on line 14 . . . . .	42	

**Part III** Tax Computation (Do not use this part if you use the Tax Tables to find your tax.)

43 Adjusted gross income (from line 15) . . . . .	43	27,923.97
44 (a) If you itemize deductions, check here <input checked="" type="checkbox"/> and enter total from Schedule A, line 41 and attach Schedule A . . . . .	44	12,637.36
(b) If you do not itemize deductions and line 15 is \$15,000 or more, check here <input type="checkbox"/> and: if box on line 2 or 5 is checked, enter 16% of line 15 but not more than \$2,600; if box on line 1 or 4 is checked, enter \$2,300; if box on line 3 is checked, enter \$1,300 . . . . .		
45 Subtract line 44 from line 43 . . . . .	45	15,286.61
46 Multiply total number of exemptions claimed on line 7, by \$750 . . . . .	46	4,500.00
47 Taxable income. Subtract line 46 from line 45 . . . . .	47	10,786.61

(Figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16a.

48 Retirement income credit (attach Schedule R) . . . . .	48	
49 Investment credit (attach Form 3468) . . . . .	49	
50 Foreign tax credit (attach Form 1116) . . . . .	50	
51 Contributions to candidates for public office credit—see page 10 of Instructions . . . . .	51	
52 Work Incentive (WIN) credit (attach Form 4874) . . . . .	52	
53 Purchase of new principal residence credit (attach Form 5405) . . . . .	53	
54 Total (add lines 48 through 53). Enter here and on line 17 . . . . .	54	

55 Tax from recomputing prior-year investment credit (attach Form 4255) . . . . .	55	
56 Tax from recomputing prior-year Work Incentive (WIN) credit (attach Schedule) . . . . .	56	
57 Minimum tax. Check here <input type="checkbox"/> if Form 4625 is attached . . . . .	57	
58 Tax on premature distributions from attached Form 5329, Part V . . . . .	58	
59 Self-employment tax (attach Schedule SE) . . . . .	59	1,113.90
60 Social security tax on tip income not reported to employer (attach Form 4137) . . . . .	60	
61 Uncollected employee social security tax on tips (from Forms W-2) . . . . .	61	
62 Excess contribution tax from attached Form 5329, Part IV . . . . .	62	
63 Total (add lines 55 through 62). Enter here and on line 19 . . . . .	63	1,113.90

**Part IV** Other Payments

64 Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 10 of Instructions) . . . . .	64	
65 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) . . . . .	65	
66 Credit from a Regulated Investment Company (attach Form 2439) . . . . .	66	
67 Total (add lines 64 through 66). Enter here and on line 21e . . . . .	67	

AUGMENTATION OF SCHEDULE A

	1	2	3
1	<u>DOCTOR BILLS</u>		
2	DR. JAMES DI LEO (DENTIST - FOR J.G.)	250.00	
3			
4	" " "	800.00	
5	" " "	150.00	
6	" " "	700.00	
7	CASEY PEDIATRIC CLINIC (CHILDREN)	10.00	
8	DR. JERRY CASEY (CHILDREN)	24.50	
9	" " "	48.00	
10	CASEY PEDIATRIC CLINIC (CHILDREN)	22.00	
11	OCHSNER CLINIC (FOR J.G.)	442.86	
12	THE PATHOLOGY LAB (CHILDREN)	44.00	
13	DRS. MASSET + O'BRIEN (FOR J.G.)	29.00	
14	AZAR EYE CLINIC (FOR J.G.)	10.00	
15	DR. RAYMOND LUEBKE (FOR J.G.)	125.00	
16	<u>SO. BAPTIST HOSPITAL (CHILDREN) (JIM R.)</u>	<u>360.00</u>	
17	DR. SCARDINO (CHILDREN)	21.00	
18	DR. GEORGE LYONS (CHILDREN)	10.00	
19	L.S.U. MEDICAL CENTER (CHILDREN)	30.00	
20	TOTAL MEDICAL (\$2716.36) + HOSPITAL (\$360.00) = TOTAL = \$	3,076.36	
21			
22			
23			
24	<u>TRAVEL (FOR HEALTH REASONS)</u>		
25	TRIP BY J.G. TO + FROM PHOENIX, ARIZONA	\$ 301.47	
26	(SEE STATEMENT BY DR. MINYARD)		
27			
28			
29			
30	<u>MEDICINE</u>		
31	BLANCHARD'S APOTHECARY (FOR J.G.)	105.89	
32	WEBER ORTHOPEDICS (BACK BRACE FOR J.G.)	3210	
33		\$ 143.99	
34			
35			
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39			
40			

CORONER'S OFFICE

PARISH OF ORLEANS

CRIMINAL COURT BUILDING  
2700 TULANE AVENUE

NEW ORLEANS, LA. 70119

FRANK E. MINYARD, M. D., CORONER  
EX-OFFICIO CITY PHYSICIAN

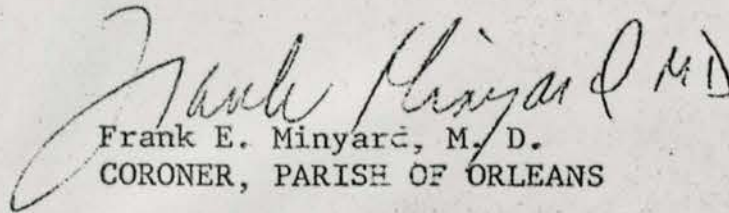
LOUIS W. IVON  
ADMINISTRATION

June 3, 1976

TO WHOM IT MAY CONCERN:

I have been one of Mr. Jim Garrison's physicians for many years. During the cold season, between January and March, I have advised Mr. Garrison to go to a warmer climate in the southwest. Mr. Garrison has chronic respiratory problems. My medical advise to Mr. Garrison is to continue this treatment since I feel it helps his condition.

Very sincerely yours,

  
Frank E. Minyard, M. D.  
CORONER, PARISH OF ORLEANS

FEM:pbt

"Service to the Living"



AUGMENTATION OF SCHEDULE A

	1	2	3
	LINE		
	INTEREST EXPENSE: (#20)		
1			
2			
3	<u>INTEREST ON LOANS</u>		
4			
5	1ST HOME MORTGAGE (BANK OF LA)	\$ 3,652.00	
6	2ND HOME MORTGAGE (LESTER "KING" SOLOMON)	515.00	
7			
8	INTEREST ON BANK OF NEW ORLEANS		
9	LOAN # 3439253	4,200.00	
10			
11	INTEREST ON HIBERNIA NATIONAL		
12	BANK LOAN # 11065225	450.00	
13		<u>\$ 8,817.00</u>	
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# Profit or (Loss) From Business or Profession

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

▶ Attach to Form 1040. ▶ See Instructions for Schedule C (Form 1040).

# 1975

Name(s) as shown on Form 1040

JIM GARRISON

Social security number

439 14 7488

- A Principal business activity (see Schedule C Instructions) ▶ ATTORNEY; product ▶
- B Business name ▶ TUCKER, SCHONEKAS + GARRISON C Employer identification number ▶
- D Business address (number and street) ▶ 710 CARondelet STREET  
City, State and ZIP code ▶ NEW ORLEANS, LA. 70130
- E Indicate method of accounting: (1)  Cash (2)  Accrual (3)  Other ▶
- F Were you required to file Form W-3 or Form 1096 for 1975? (see Schedule C Instructions) . . . . .  
If "Yes," where filed ▶
- G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1975? . . . . .
- H Method of inventory valuation ▶ . . . . . Was there any substantial change in  
the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) . . . . .

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Income	1	2	3	4	5
1 Gross receipts or sales <u>LEGAL FEES</u> ; returns and allowances \$ . . . . . Balance ▶	1	20,621.	03		
2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8) . . . . .	2				
3 Gross profit . . . . .	3	9,357.	74		
4 Other income (attach schedule) . . . <u>BOOK ROYALTIES + LECTURES</u>	4				
5 Total income (add lines 3 and 4) . . . . .	5	29,978.	31		

Deductions	6	7	8	9	10	11	12	13	14	15(a)	(b)	16	17	18	19(k)	20
6 Depreciation (explain in Schedule C-3) . . . . .	6															
7 Taxes on business and business property (explain in Schedule C-2) . . . . .	7															
8 Rent on business property . . . . .	8															
9 Repairs (explain in Schedule C-2) . . . . .	9															
10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) . . . . .	10															
11 Insurance . . . . .	11															
12 Legal and professional fees . . . . .	12															
13 Commissions . . . . .	13															
14 Amortization (attach statement) . . . . .	14															
15 (a) Pension and profit-sharing plans (see Schedule C Instructions) . . . . .	15(a)															
(b) Employee benefit programs (see Schedule C Instructions) . . . . .	(b)															
16 Interest on business indebtedness . . . . .	16															
17 Bad debts arising from sales or services . . . . .	17															
18 Depletion . . . . .	18															
19 Other business expenses (specify):																
(a) <u>OFFICE FURNITURE (DAMERON-PIERSON)</u> . . . . .						196.	63									
(b) . . . . .																
(c) . . . . .																
(d) . . . . .																
(e) <u>COST OF TYPING (SEE SCHEDULE)</u> . . . . .						2,528.	56									
(f) . . . . .																
(g) . . . . .																
(h) . . . . .																
(i) . . . . .																
(j) . . . . .																
(k) Total other business expenses (add lines 19(a) through 19(j)) . . . . .	19(k)					2,725.	19									
20 Total deductions (add lines 6 through 19(k)) . . . . .	20					2,725.	19									

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a) . . . . .	21	27,223.	97
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SCHEDULE C-1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)		Line 2)
1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) . . . . .	1	
2 Purchases \$ . . . . . Less: cost of items withdrawn for personal use \$ . . . . . Balance ▶	2	
3 Cost of labor (do not include salary paid to yourself) . . . . .	3	
4 Materials and supplies . . . . .	4	
5 Other costs (attach schedule) . . . . .	5	
6 Total of lines 1 through 5 . . . . .	6	
7 Less: Inventory at end of year . . . . .	7	
8 Cost of goods sold and/or operations. Enter here and on line 2 above . . . . .	8	



AUGMENTATION OF SCHEDULE C

OTHER BUSINESS EXPENSES: (#19):

COST OF TYPING MANUSCRIPT

1				
2				
3				
4	1/26/75	DIETRICH & PICKETT		828.15
5	4/29/75	" "		162.78
6	8/23/75	" "		519.96
7	12/29/75	" "		451.07
8	12/29/75	" "		146.50
9	6/11/75	KAY SHANNON		70.00
10	3/9/75	" "		65.00
11	3/23/75	" "		60.00
12	4/5/75			30.00
13	3/5/75	PAT MORVANT & RITA CAZAUBON		21.60
14	5/26/75	" "		60.80
15	4/3/75	" "		49.50
16	7/31/75	" "		17.60
17	8/8/75	" "		45.60
18				\$ 2,528.56
19				
20				
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**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses** (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

**1975**

Name(s) as shown on Form 1040

**JIM GARRISON**

Social security number

**439 14 7488**

**Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months**

**D**

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction F) and expense of sale	f. Gain or (loss) (d less e)
1					
2	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries . . . . .				2
3	Enter net gain or (loss), combine lines 1 and 2 . . . . .				3
4(a)	Short-term capital loss component carryover from years beginning before 1970 (see Instruction I)				4(a) ( )
(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I)				(b) ( )
5	Net short-term gain or (loss), combine lines 3, 4(a) and (b) . . . . .				5

**Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months**

6	10 SHARES OF PASCAGOULA HARDWOOD COMPANY (LAUREL, MISSISSIPPI)	IN THE 1960'S*	8/18/75	\$2,399.00	\$1,000.00	1,399.00
	(* STOCK WAS DONATED TO ME BY MY MOTHER ABOUT 1965, BUT NOT CERTAIN OF DATE)			(** COMPANY WAS LIQUIDATED + THIS WAS LIQUIDATION VALUE GIVEN BY THE COMPANY TO MY STOCK)		
7	Capital gain distributions . . . . .				7	
8	Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) . . . . .				8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries . . . . .				9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .				10	
11	Net gain or (loss), combine lines 6 through 10 . . . . .				11	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction I)				12(a) ( )	
(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction I)				(b) ( )	
13	Net long-term gain or (loss), combine lines 11, 12(a) and (b) . . . . .				13	

**Part III Summary of Parts I and II**

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or (loss) here . . . . .	14	1,399.00
15	If line 14 shows a gain—		
(a)	Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 . . . . .	15(a)	700.00
(b)	Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29a . . . . .	(b)	
16	If line 14 shows a loss—		
▶	If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV (see Instruction J).		
▶	Otherwise,		
(a)	Enter one of the following amounts:		
(i)	If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;		
(ii)	If amount on line 13 is zero or a net gain, enter amount on line 14; or,		
(iii)	If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . . .	16(a)	
(b)	Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of:		
(i)	The amount on line 16(a);		
(ii)	\$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction N for a higher limit not to exceed \$1,000); or,		
(iii)	Taxable income, as adjusted (see Instruction M) . . . . .	(b)	( )

**SCHEDULE D  
(Form 1040)**  
Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses** (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)  
▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

**1975**

Name(s) as shown on Form 1040

*JIM GARRISON*

Social security number

*439 14 7488*

**Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months**

**D**

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction F) and expense of sale	f. Gain or (loss) (d less e)
1					
2	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries . . . . .				2
3	Enter net gain or (loss), combine lines 1 and 2 . . . . .				3
4(a)	Short-term capital loss component carryover from years beginning before 1970 (see Instruction I)				4(a) ( )
(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I)				(b) ( )
5	Net short-term gain or (loss), combine lines 3, 4(a) and (b) . . . . .				5

**Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months**

6	<i>10 SHARES OF PASCAGOULA HARDWOOD COMPANY (LAUREL, MISSISSIPPI)</i>	<i>IN THE 1960'S*</i>	<i>8/18/75</i>	<i>\$2,399.00</i>	<i>** \$4,000.00</i>	<i>1,399.00</i>
	<i>(* STOCK WAS DONATED TO ME BY MY MOTHER ABOUT 1965, BUT NOT CERTAIN OF DATE)</i>		<i>(** COMPANY WAS LIQUIDATED + THIS WAS LIQUIDATION VALUE GIVEN BY THE COMPANY TO MY STOCK)</i>			
7	Capital gain distributions . . . . .				7	
8	Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) . . . . .				8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries . . . . .				9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .				10	
11	Net gain or (loss), combine lines 6 through 10 . . . . .				11	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction I)				12(a) ( )	
(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction I)				(b) ( )	
13	Net long-term gain or (loss), combine lines 11, 12(a) and (b) . . . . .				13	

**Part III Summary of Parts I and II**

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or (loss) here . . . . .	14	<i>1,399.00</i>
15	If line 14 shows a gain—		
(a)	Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 . . . . .	15(a)	<i>700.00</i>
(b)	Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29a . . . . .	(b)	
16	If line 14 shows a loss—		
▶	If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV (see Instruction J).		
▶	Otherwise,		
(a)	Enter one of the following amounts:		
(i)	If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;		
(ii)	If amount on line 13 is zero or a net gain, enter amount on line 14; or,		
(iii)	If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . . .	16(a)	
(b)	Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of:		
(i)	The amount on line 16(a);		
(ii)	\$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction N for a higher limit not to exceed \$1,000); or,		
(iii)	Taxable income, as adjusted (see Instruction M) . . . . .	(b) ( )	

Computation of Social Security Self-Employment Tax

1975

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.  
▶ See Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

- If you had wages, including tips, of \$14,100 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule unless you are eligible for the Earned Income Credit. See Instructions.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) **JIM GARRISON** Social security number of self-employed person ▶ **439:14:7488**

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

- If you have only farm income complete Parts I and III. ● If you have only nonfarm income complete Parts II and III.
- If you have both farm and nonfarm income complete Parts I, II, and III.

**Part I** Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

<b>REGULAR METHOD</b>	(a) Schedule F, line 54 (cash method), or line 74 (accrual method) . . . . .		
1 Net profit or (loss) from:	(b) Farm partnerships . . . . .		
2 Net earnings from farm self-employment (add lines 1(a) and (b)) . . . . .			
<b>FARM OPTIONAL METHOD</b>	(a) Not more than \$2,400, enter two-thirds of the gross profits . . . . .		
3 If gross profits from farming <sup>1</sup> are:	(b) More than \$2,400 and the net farm profit is less than \$1,600 . . . . .		
<small><sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.</small>			
4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method . . . . .			

**Part II** Computation of Net Earnings from NONFARM Self-Employment

<b>REGULAR METHOD</b>	(a) Schedule C, line 21. (Enter combined amount if more than one business.) . . . . .	27,223.	97	
	(b) Partnerships, joint ventures, etc. (other than farming) . . . . .			
	(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line . . . . .			
	(d) Service with a foreign government or international organization . . . . .			
	(e) Other (See Form 1040 instructions for line 35.) Specify ▶ . . . . .			
5 Net profit or (loss) from:				
6 Total (add lines 5(a) through (e)) . . . . .	27,223.	97		
7 Enter adjustments if any (attach statement) . . . . .				
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . . . .	27,223.	97		
<small>If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III. Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.</small>				
<b>NONFARM OPTIONAL METHOD</b>	(a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) . . . . .	\$1,600	00	
(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) . . . . .				
(c) Balance (subtract line 9(b) from line 9(a)) . . . . .				
10 Enter two-thirds of gross nonfarm profits <sup>2</sup> or \$1,600, whichever is smaller . . . . .				
11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller . . . . .				
<small><sup>2</sup> Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.</small>				

**Part III** Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): (a) From farming (from line 4) . . . . .		
(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . . .		
13 Total net earnings or (loss) from self-employment reported on line 12. (If Line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.) . . . . .	27,223.	97
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is . . . . .	\$14,100	00
15 (a) Total "FICA" wages and "RRTA" compensation . . . . .		
(b) Unreported tips subject to FICA tax from Form 4137, line 9 or to RRRA . . . . .		
(c) Total of lines 15(a) and (b) . . . . .		
16 Balance (subtract line 15(c) from line 14) . . . . .		
17 Self-employment income—line 13 or 16, whichever is smaller . . . . .	27,223.	97
18 Self-employment tax. (If line 17 is \$14,100.00, enter \$1,113.90; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 59 . . . . .	1,113.	90

INCOME FOR 1975 (ACCORDING TO CHECKBOOK):

	1	2	3
<u>FROM AUTHOR'S ROYALTIES</u>			
3/3/75	ADVANCE ROYALTIES FOR "TJSC"		4,500.00
6/2/75	ADDED ADVANCE ROYALTIES FOR "TJSC"		1,536.94
8/15/75	FROM MAX GARTENBERG FOR "AMOS"		221.55
11/13/75	FROM MAX GARTENBERG FOR "AMOS"		435.32
			<u>\$ 6,693.81</u>
<u>FROM LECTURES</u>			
12/15/75	FOR SPEECH AT ST. LOUIS UNIVERSITY		1,300.00
12/15/75	FOR SPEECH AT MO. WESTERN UNIVERSITY		1,363.93
			<u>\$ 2,663.93</u>
<u>FROM LAW PRACTICE</u>			
1/9/75	FROM DR. JOSEPH BEASLEY		
	(#5000 CHECK MINUS \$1,666.66 THIRD TO TUCKER		
	+ SCHONEKAS - MINUS \$392.66 COSTS PAID BY JG TO ROYAL		
	ORLEANS DURING BEASLEY TRIAL - MINUS \$416.73 TRAVEL WITH		
	BEASLEY TO SAN FRANCISCO + \$126.42 FOR S/F. HOTEL):		2,297.51
2/4/75	FROM DR. BEASLEY (#4000 CHECK MINUS		
	\$1,333.33 THIRD TO TUCKER + SCHONEKAS):		2,666.66
6/18/75	FROM ED LAWRENSEN (FOR DIANE LAWRENSEN):		332.32
8/15/75	FROM SHALSTONE:		560.00
8/15/75	FROM VARNADO:		172.94
8/18/75	FROM ED LAWRENSEN:		200.00
9/19/75	FROM R. PITTMAN (FOR R. PITTMAN):		500.00
9/19/75	FROM CASH RECEIPTS (VARIOUS CRIMINAL CASES):		1,000.00
9/29/75	FROM CASH RECEIPTS (VARIOUS CRIMINAL CASES):		1,150.00
10/8/75	FROM ED LAWRENSEN:		200.00
10/9/75	FROM N. SMITH:		250.00
10/9/75	FROM R. PITTMAN (FOR L. PITTMAN)		225.00
10/14/75	FROM MARY JO COOPER		1,500.00
10/14/75	FROM HORACE BLAIR, JR. (RETAINER)		750.00
10/30/75	FROM WILSON GAGE (CASH)		2,000.00
11/13/75	FROM R. PITTMAN		200.00
11/13/75	FROM HORACE BLAIR		750.00
			<u>\$14,754.43</u>



45-603 EYE-EASE  
45-703 20/20 BU

JIM GARRISON

1975 RETURN

439-14-7488

INCOME FOR 1975 (FROM CASH NOTES)ADDITIONAL FROM LAW PRACTICE

5	JULY, 75	LAWRENSEN CASE	133.32
6		L. LARD CASE	200.00
7		E. LARD CASE	200.00
8		E. WALLACE CASE	66.66
9		NORMAN SMITH CASE	1,666.66
10		JEANNINE COLLINS CASE	1,600.00
12	7/24/75	E. LARD CASE	300.00
13	7/29/75	MILTON VARNADO	500.00
14	8/7/75	L. LARD CASE	450.00
15	8/8/75	E. WALLACE	200.00
16	12/9/75	ROBERT JONES	350.00

\$ 5,866.64

GROSS EARNED INCOME FOR 1975:

(SUMMARY OF INCOME)

22	AUTHOR'S ROYALTIES	6,693.81	
23	LECTURES	2,663.93	
24	LAW PRACTICE (FROM CHECK BOOK)	14,754.43	} 20,621.07
25	LAW PRACTICE (FROM CASH NOTES)	5,866.64	
26		\$ 29,978.81	

(MINUS \$2,558.21 TYPING EXPENSES  
AND \$196.63 OFFICE FURNITURE)

→ NET EARNED INCOME FOR 1975: \$ 27,223.97

Department of the Treasury  
Internal Revenue  
Service Center

87015

AUSTIN, TX. 78740

OH

7644

JIM & LEAH GARRISON  
710 CARONDELET ST  
NEW ORLEANS LA 70130

Date of This Notice

NOV. 15, 1976

Taxpayer Identifying Number

439-14-7488

OH

Document Locator Number

72247-270-02538-6

Form Number

1040

Tax Period Ended

DEC. 31, 1974

49

◀ If you inquire about  
your account, please  
refer to these num-  
bers

OVERPAYMENT APPLIED TO OTHER TAXES

31-0271450

You overpaid the tax reported on the form identified above, and we applied part or all of the overpayment against other taxes you owe. All or part of any interest owed on the overpayment may also have been applied against those other taxes. The total amount applied is shown at right; shown below is a list of your unpaid accounts and the amount we applied to each.

If there is a balance due you of \$1 or more, a refund will be sent to you.

This notice is for your information. It requires no reply.

Your Overpayment to IRS ...

\$94.35

Portion of your overpayment applied to unpaid accounts.

\$94.35

Interest applied to unpaid accounts.

.00

Total amount applied .....

94.35

Amount to be refunded to you ... \$

.00

(Any interest due you will be added)

Amount applied	Form	Tax period ended
\$94.35	1040	DEC. 31, 1975

Amount applied	Form	Tax period ended

Overpayment was applied to these accounts



Form 4356A (Rev. 6-75)

**Department of the Treasury**  
**Internal Revenue**  
**Service Center**

P.O. BOX 1231  
 AUSTIN, TX. 78767

OH 7634

JIM GARRISON  
 710 CARONDELET ST  
 NEW ORLEANS LA 70130

Person to Contact **E. SCHWABE** 32  
 Contact Telephone Number 612-397-7823  
 (This is not a toll-free number)

Date 11-12-76

Social Security Number 439-14-7488 OH

Document Locator Number 72221-218-90506-6

Form Number 1040 Tax Year Ended DEC. 31, 1975

◀ If you inquire about your account, please refer to these numbers or attach a copy of this letter

Dear Taxpayer:

In processing your tax return for the above year, we identified certain items which appear to be unallowable by law. We are therefore proposing a correction that will increase your tax as follows:

Total tax after correction .....	\$	3,470.48
Tax shown on return or correction notice .....		3,236.20
Increase in tax .....		234.28
Less: Overpayment (refund) shown on return or correction notice ..		.00
Additional tax due IRS from this correction .....	\$	234.28
<i>Delinquency Penalty</i>		<i>11.71</i>
<i>Total Due</i>	\$	<i>245.99</i>

If you agree with our figures, please *sign the consent statement* on the back of this letter and return it to us promptly. You may pay the additional tax now, if you wish, and limit the accumulation of interest; otherwise, we will bill you. To pay now, send us your check or money order, payable to the Internal Revenue Service, with your signed consent.

If you do not agree, please *give your reasons* on the back of this letter; attach any other explanatory material you may want us to have; and mail the information to the address shown on this letter. If your explanation is satisfactory, we will accept your return without change. If your explanation is unsatisfactory, we will advise you by letter and explain your appeal rights.

*Please let us hear from you within 15 days*, or we will have to process your return using the information we have. We have enclosed a self-addressed envelope for your convenience, and a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

*James J. Moore*

Chief, Service Center Audit Division

REASONS FOR CORRECTION:

#3701

YOUR MEDICAL EXPENSE DEDUCTION, REPORTED ON SCHEDULE A, HAS BEEN ADJUSTED BECAUSE THE LAW ALLOWS YOU TO INCLUDE IN MEDICAL EXPENSES ONLY THAT PART OF MEDICINE AND DRUG EXPENSES EXCEEDING 1 PERCENT OF YOUR ADJUSTED GROSS INCOME, REGARDLESS OF YOUR AGE, AND ONLY THAT PART OF MEDICAL AND DENTAL EXPENSES EXCEEDING 3 PERCENT OF YOUR ADJUSTED GROSS INCOME. YOU MAY DEDUCT HALF OF YOUR MEDICAL INSURANCE PREMIUM WITHOUT REGARD TO THE 3 PERCENT RULE, BUT THIS DEDUCTION MAY NOT EXCEED \$150. YOU MAY ADD THE REMAINDER OF YOUR PREMIUM TO YOUR OTHER MEDICAL AND DENTAL EXPENSES TO DETERMINE HOW MUCH YOU MAY DEDUCT UNDER THE 3 PERCENT RULE. (SECTION 213 OF THE INTERNAL REVENUE CODE) SEE PUBLICATION 502.

\$838.00

(OVER)

Form 4960 (Part 1) (Rev. 9-75)

If you agree, please sign this request. If you do not agree, please follow the instructions on front.

Consent to Assessment and Collection.

I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this letter. Therefore, I give my consent to the immediate assessment and collection of the additional tax due shown in this letter, plus any interest provided by law. Also, I waive the requirement under section 6532(a)(1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown in this letter.

Your Signature

Spouse's Signature If a Joint Return Was Filed

Date

In processing your tax return for the above year, we identified certain items which appear to be non-allowable by law. We are therefore proposing a correction that will increase your tax as follows:

Total tax after correction	\$ 3,470.40
Tax shown on return or correction notice	\$ 2,438.30
Increase in tax	\$ 1,032.10
Less: Overpayment (refund) shown on return or correction notice	\$ 0.00
Additional tax due IRS from this correction	\$ 1,032.10
	\$ 1,032.10

If you agree with our figures, please sign the consent statement on the back of this letter and return it to us promptly. You may pay the additional tax now, if you wish, and limit the accumulation of interest; otherwise, we will bill you. To pay now, send us your check or money order, payable to the Internal Revenue Service, with your signed consent.

If you do not agree, please give your return on the back of this letter, attach any other explanatory material you may want us to have, and mail the information to the address shown on this letter. If your explanation is satisfactory, we will accept your return without change. If your explanation is unsatisfactory, we will advise you by letter and explain your appeal rights.

Please let us hear from you within 15 days, or we will have to process your return using the information we have. We have enclosed a self-addressed envelope for your convenience, and a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

James J. [Signature]  
Chief Service Center Audit Division

REASONS FOR CORRECTION

#3901

YOUR MEDICAL EXPENSE DEDUCTION, REPORTED ON SCHEDULE A, HAS BEEN ADJUSTED BECAUSE THE LAW ALLOWS YOU TO INCLUDE IN MEDICAL EXPENSES ONLY THAT PART OF MEDICINE AND DRUG EXPENSES EXCEEDING 1 PERCENT OF YOUR ADJUSTED GROSS INCOME, REGARDLESS OF YOUR AGE, AND ONLY THAT PART OF MEDICAL AND DENTAL EXPENSES EXCEEDING 2 PERCENT OF YOUR ADJUSTED GROSS INCOME. YOU MAY DEDUCT HALF OF YOUR MEDICAL INSURANCE PREMIUM WITHOUT REGARD TO THE 2 PERCENT RULE; BUT THIS REDUCTION MAY NOT EXCEED \$150. YOU MAY ADD THE REMAINDER OF YOUR PREMIUM TO YOUR OTHER MEDICAL AND DENTAL EXPENSES TO DETERMINE HOW MUCH YOU MAY DEDUCT UNDER THE 2 PERCENT RULE. (SECTION 213 OF THE INTERNAL REVENUE CODE; SEE PUBLICATION 902.

**Department of the Treasury**  
**Internal Revenue**  
**Service Center**

Person to Contact

Contact Telephone Number

Date *11-22-70*

Social Security Number

Document Locator Number

Form Number

Tax Year Ended

◀ If you inquire about your account, please refer to these numbers or attach a copy of this letter

JIM GARRISON  
 710 CARONDELET ST  
 NEW ORLEANS LA

1040 DEC. 31, 1975

Dear Taxpayer:

In processing your tax return for the above year, we identified certain items which appear to be unallowable by law. We are therefore proposing a correction that will increase your tax as follows:

Total tax after correction .....	\$	3,470.48
Tax shown on return or correction notice .....		3,236.20
Increase in tax .....		234.28
Less: Overpayment (refund) shown on return or correction notice ..		.00
Additional tax due IRS from this correction .....	\$	234.28
<i>Delinquency Penalty</i>		<i>11.71</i>
<i>Total Due</i>		<i>245.99</i>

If you agree with our figures, please *sign the consent statement* on the back of this letter and return it to us promptly. You may pay the additional tax now, if you wish, and limit the accumulation of interest; otherwise, we will bill you. To pay now, send us your check or money order, payable to the Internal Revenue Service, with your signed consent.

If you do not agree, please *give your reasons* on the back of this letter; attach any other explanatory material you may want us to have; and mail the information to the address shown on this letter. If your explanation is satisfactory, we will accept your return without change. If your explanation is unsatisfactory, we will advise you by letter and explain your appeal rights.

*Please let us hear from you within 15 days*, or we will have to process your return using the information we have. We have enclosed a self-addressed envelope for your convenience, and a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

Chief, Service Center Audit Division

REASONS FOR CORRECTION:

*#3901*

YOUR MEDICAL EXPENSE DEDUCTION, REPORTED ON SCHEDULE A, HAS BEEN ADJUSTED BECAUSE THE LAW ALLOWS YOU TO INCLUDE IN MEDICAL EXPENSES ONLY THAT PART OF MEDICINE AND DRUG EXPENSES EXCEEDING 1 PERCENT OF YOUR ADJUSTED GROSS INCOME, REGARDLESS OF YOUR AGE, AND ONLY THAT PART OF MEDICAL AND DENTAL EXPENSES EXCEEDING 3 PERCENT OF YOUR ADJUSTED GROSS INCOME. YOU MAY DEDUCT HALF OF YOUR MEDICAL INSURANCE PREMIUM WITHOUT REGARD TO THE 3 PERCENT RULE, BUT THIS DEDUCTION MAY NOT EXCEED \$150. YOU MAY ADD THE REMAINDER OF YOUR PREMIUM TO YOUR OTHER MEDICAL AND DENTAL EXPENSES TO DETERMINE HOW MUCH YOU MAY DEDUCT UNDER THE 3 PERCENT RULE. (SECTION 213 OF THE INTERNAL REVENUE CODE) SEE PUBLICATION 902.

(OVER)

Form 4960 (Part 2) (Rev. 9-75)

If you agree, please sign this request. If you do not agree, please follow the instructions on front.

Consent to Assessment and Collection.

I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this letter. Therefore, I give my consent to the immediate assessment and collection of the additional tax due shown in this letter, plus any interest provided by law. Also, I waive the requirement under section 6532(a)(1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown in this letter.

Your Signature

Spouse's Signature If a Joint Return Was Filed

Date

Dear Taxpayer  
In processing your tax return for the above year, we identified certain items which appear to be in error. We are therefore proposing a correction that will increase your tax as follows:

Additional tax due (IRS from this correction)	\$
Less: Overpayment (refund) shown on return or correction notice	
Interest in tax	
Tax shown on return or correction notice	
Total tax after correction	

If you agree with our figures, please sign the consent statement on the back of this letter and return it to us promptly. You may pay the additional tax now. If you wish and limit the accumulation of interest, otherwise we will bill you. To pay now, send us your check or money order, payable to the Internal Revenue Service, with your signed consent.

If you do not agree, please give your reasons on the back of this letter, attach any other explanation material you may want us to have, and mail the information to the address shown on this letter. If your explanation is satisfactory, we will accept your return without change. If your explanation is unsatisfactory, we will advise you by letter and explain your appeal rights.

Please let us hear from you within 15 days or we will have to process your return using the information we have. We have enclosed a self-addressed envelope for your convenience, and a copy of this letter in your records.

Thank you for your cooperation.  
Sincerely yours,

Chief, Service Center Audit Division

REASONS FOR CORRECTION

**PENALTIES**

- 3701 Since you did not file your return within the time prescribed by law, and you did not show reasonable cause, a penalty of 5 percent has been added to the tax for each month or part of a month for which your return was late. This penalty cannot exceed 25 percent. *(Section 6651 of the Internal Revenue Code)*
  
- 3702 Since you did not file a tax return, and you did not show reasonable cause, a penalty of 5 percent has been added to the tax for each month or part of a month the return was not filed. This penalty cannot exceed 25 percent. *(Section 6651 of the Internal Revenue Code)*
  
- 3703 Since the underpayment of tax was due to negligence, a penalty of 5 percent of the underpayment has been added to your tax. *(Section 6653(a) of the Internal Revenue Code)*
  
- 3704 A 5 percent penalty is being added to the proposed deficiency because of negligence or intentional disregard of rules and regulations covering preparation and filing of an income tax return. *(Section 6653(a) of the Internal Revenue Code)*
  
- 3705 If any part of any underpayment of any tax is due to negligence or intentional disregard of rules and regulations, a penalty is imposed. There has been added to the tax an amount as computed in the attached schedule. *(Section 6653(a) of the Internal Revenue Code)*
  
- 3706 Because you did not report all taxable income, a 5 percent negligence penalty has been asserted. *(Section 6653(a) of the Internal Revenue Code)*
  
- 3707 Because of negligence in filing your return, we have added a 5 percent penalty. *(Section 6653(a) of the Internal Revenue Code)*
  
- 3708 Since part of the deficiency for the year is apparently due to fraud with intent to evade tax, a 50 percent penalty is added to the proposed deficiency. *(Section 6653(b) of the Internal Revenue Code)*
  
- 3709 A 50 percent penalty is added to the proposed deficiency because of your apparent falsification of information, records, canceled checks, receipts or deductions claimed on your income tax return. *(Section 6653(b) of the Internal Revenue Code)*
  
- 3710 Since you did not pay the required estimated tax within the time prescribed by law, a penalty of 6 percent of the underpayment for the period of the underpayment has been added to the tax.
  
- 3711 Since you did not pay estimated tax within the time prescribed by law, an addition to the tax has been asserted. See the attached statement. *(Section 6654 of the Internal Revenue Code)*
  
- 3712 Since the amount of estimated tax you paid was less than the amount required to be paid, a penalty of 6 percent of the underpayment for the period of the underpayment has been added to the tax. *(Section 6654(a) of the Internal Revenue Code)*
  
- 3713 A penalty of 50% of the additional Federal Insurance Contribution Act (FICA) tax due has been added to the tax because you failed to report received tips to your employer *(Section 6652(c), Internal Revenue Code).*

Department of the Treasury  
Internal Revenue Service

## Privacy Act Notification

Pub. 876 (9-75)

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Quarterly Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers, to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. In addition, with respect to U.S. Individual Income Tax Returns, IRS is soliciting information concerning place of residence for the Bureau of the Census for revenue-sharing and other Census purposes. The completion of all appropriate items requested by the return forms and related data is



mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure to the Department of Justice in connection with actual or potential criminal prosecution or civil litigation; to other Federal Agencies; to States, the District of Columbia, the Commonwealth of Puerto Rico, or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law and regulations; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

Department of the Treasury  
Internal Revenue  
Service Center

AUSTIN, TX. 78740

OH

7644

JIM & LEAH GARRISON  
710 CARONDELET ST  
NEW ORLEANS LA 70130

Date of This Notice

21

NOV. 15, 1976  
Taxpayer Identifying Number

439-14-7488 OH  
Document Locator Number

72247-270-02538-6  
Form Number Tax Period

1040 DEC. 31, 1974

If you inquire about  
your account, please  
refer to these num-  
bers or attach this  
notice.

STATEMENT OF ADJUSTMENT TO YOUR ACCOUNT

OVERPAYMENT ON ACCOUNT BEFORE ADJUSTMENT \$153.97

ADJUSTMENT COMPUTATION

TAX- INCREASE  
CREDITS- INCREASE  
INTEREST CHARGE  
NET ADJUSTMENT CHARGE

153.97  
100.00  
5.65  
59.62  
594.35

OVERPAYMENT

YOUR TAX REBATE HAS BEEN RECOMPUTED BECAUSE OF THIS ADJUSTMENT.

FORM 4188 (Part 2) (Rev. 6-75)

The numbers at the left identify the codes on the back  
of this notice that provide further explanations and instructions.

Internal Revenue Service Center  
Southwest Region

Department of the Treasury

Date: MAY 04 1977

Tax Year Ended: December 31, 1975

Deficiency: \$234.28

Penalty-Section 6651(a) IRC: \$11.71

Person to Contact: E. Shell

▷ Mr. Jim Garrison  
710 Carondelet Street  
New Orleans, LA 70130

Contact Telephone Number: D

512-397-7823

This is not a toll-free number

439-14-7488

Dear Mr. Garrison:

This letter is a NOTICE OF DEFICIENCY--as required by law--that we have determined the income tax deficiency shown above. We regret we have been unable to reach a satisfactory agreement in your case. The enclosed statement shows how the deficiency was computed.

If you do not intend to contest this determination in the United States Tax Court, please sign and return the enclosed Short-Form Statutory Notice Statement. This will permit an early assessment of the deficiency and limit the accumulation of interest. The enclosed self-addressed envelope is for your convenience.

If you decide not to sign and return the statement, the law requires that after 90 days from the date of mailing this letter (150 days if this letter is addressed to you outside the United States) we assess and bill you for the deficiency. However, if within the time stated you contest this determination by filing a petition with the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217 we may not assess any deficiency and bill you until after the Tax Court has decided your case. The time in which you may file a petition with the Court (90 or 150 days, as the case may be) is fixed by law, and the Court cannot consider your case if your petition is filed late.

The United States Tax Court has a simplified procedure for handling cases where the disputed portion of the deficiency does not exceed \$1,500. You can obtain information on this special procedure, as well as a copy of the rules for filing a petition with the Tax Court, by writing to the Clerk of the Tax Court at the address shown in the third paragraph of this letter.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

W. E. Williams, Acting

Commissioner

By

*L. E. Semrick*

L. E. Semrick

Director, Service Center

Enclosures:  
Statement  
Envelope

P. O. Box 1231, Austin, Texas 78767

Form RSC-531 (Rev. 11-74)

*check for  
#245.99 for  
corrected comp - by IRS -  
of '75 tax) was  
sent to IRS  
on 2/17/77  
Q: Do not know if  
that is amount  
referred to here.*

*28*

Form 4089  
(Rev. March 1976)

Department of the Treasury - Internal Revenue Service

Symbols

Statutory Notice Statement - Waiver

MAY 04 1977

Name and Address of Taxpayer(s)

Jim Garrison  
710 Carondelet Street  
New Orleans, LA 70130

439-14-7483

SC Austin

Kind of Tax

Copy to Authorized Representative

Income

Taxable Year Ended

Deficiency

Increase in Tax

Penalties

December 31, 1975

\$234.28

In addition to the tax

\$11.71 Section 6651(a)  
IRG

Since your income tax return was not filed within the time prescribed by law and you have not shown that such failure was due to reasonable cause, the delinquency penalty has been proposed.

PLEASE RETURN A COPY OF THIS  
LETTER WITH YOUR REPLY.

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Signature		Date
		Date
	By	Title

Note:

If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary that you owe additional tax; nor extend the time provided by law for either action.

If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Court of Claims, but you may not file a petition with the United States Tax Court.

Who Must Sign

If you filed jointly, both you and your spouse must sign. If the taxpayer is a corporation this waiver must be signed with the corporate name followed by the signatures and titles of the officers authorized to sign.

Your attorney or agent may sign this waiver provided this action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice of Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign one copy and return it; keep the other copy for your records.

Form 4089 (Rev. 4-76)

Form 4089  
(Rev. March 1976)

Department of the Treasury - Internal Revenue Service

Symbols

Statutory Notice Statement - Waiver

MAY 04 1977

Name and Address of Taxpayer(s)

Jim Garrison  
710 Carondelet Street  
New Orleans, LA 70130

439-14-7488

SC Austin

Kind of Tax

Copy to Authorized Representative

Income

Taxable Year Ended

Deficiency

Increase in Tax

Penalties

December 31, 1975

\$234.28

In addition to the tax

\$11.71 Section 6651(a)  
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	▶		Date
	By	Title	Date

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If you agree, please sign one copy and return it; keep the other copy for your records.

Form 4089 (Rev. 4-76)

Form 4089  
(Rev. March 1976)

Department of the Treasury - Internal Revenue Service

Symbols

Statutory Notice Statement - Waiver

MAY 04 1977

Name and Address of Taxpayer(s)

Jim Garrison  
710 Carondelet Street  
New Orleans, LA 70130

439-14-7488

SC Austin

Kind of Tax

Copy to Authorized Representative

Income

Taxable Year Ended

Deficiency

Increase in Tax

Penalties

December 31, 1975

\$234.28

In addition to the tax

\$11.71 Section 6651(a)  
IRC

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		Date
	By	Title

Note:

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If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Court of Claims, but you may not file a petition with the United States Tax Court.

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If you agree, please sign one copy and return it; keep the other copy for your records.

Form 4089 (Rev. 4-76)

Internal Revenue Service Center  
Southwest Region

Department of the Treasury

Date: MAY 04 1977

Tax Year Ended: December 31, 1975

Deficiency: \$234.28

Penalty-Section 6651(a) IRC: \$11.71

Person to Contact: E. Shell

Mr. Jim Garrison  
710 Carondelet Street  
New Orleans, LA 70130

Contact Telephone Number:  
512-397-7823

This is not a toll-free number

439-14-7488

Dear Mr. Garrison:

This letter is a NOTICE OF DEFICIENCY--as required by law--that we have determined the income tax deficiency shown above. We regret we have been unable to reach a satisfactory agreement in your case. The enclosed statement shows how the deficiency was computed.

If you do not intend to contest this determination in the United States Tax Court, please sign and return the enclosed Short-Form Statutory Notice Statement. This will permit an early assessment of the deficiency and limit the accumulation of interest. The enclosed self-addressed envelope is for your convenience.

If you decide not to sign and return the statement, the law requires that after 90 days from the date of mailing this letter (150 days if this letter is addressed to you outside the United States) we assess and bill you for the deficiency. However, if within the time stated you contest this determination by filing a petition with the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217 we may not assess any deficiency and bill you until after the Tax Court has decided your case. The time in which you may file a petition with the Court (90 or 150 days, as the case may be) is fixed by law, and the Court cannot consider your case if your petition is filed late.

The United States Tax Court has a simplified procedure for handling cases where the disputed portion of the deficiency does not exceed \$1,500. You can obtain information on this special procedure, as well as a copy of the rules for filing a petition with the Tax Court, by writing to the Clerk of the Tax Court at the address shown in the third paragraph of this letter.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

W. E. Williams, Acting  
Commissioner

By

*L. E. Semrick*

L. E. Semrick  
Director, Service Center

Enclosures:  
Statement  
Envelope

P. O. Box 1231, Austin, Texas 78767

Form RSC-531 (Rev. 11-74)

*Check for  
#245.99 (no  
corrected comp - by IRS -  
of '75 tax) was  
sent to IRS  
on 2/17/77  
P: Do not know if  
that is correct  
referred to else.*

58

**Department of the Treasury**  
**Internal Revenue**  
**Service Center**

P.O. BOX 1231  
 AUSTIN, TX. 78767

JIM GARRISON  
 710 CARONDELET ST  
 NEW ORLEANS LA 70110

Person to Contact  
 Contact Telephone Number

Date  
 Social Security Number  
 Document Locator Number  
 Form Number Tax Year Ended

19F  
 If you inquire about your account, please refer to these numbers or attach a copy of this letter

434-14-7488  
 72221-218-0506-6  
 1040 DEC. 31, 1975

Dear Taxpayer:

In processing your tax return for the above year, we identified certain items which appear to be unallowable by law. We are therefore proposing a correction that will increase your tax as follows:

Total tax after correction .....	\$	3,470.48
Tax shown on return or correction notice .....		3,236.20
Increase in tax .....		234.28
Less: Overpayment (refund) shown on return or correction notice ..		.00
Additional tax due IRS from this correction .....	\$	234.28
		<u>11.71</u>
		245.99

If you agree with our figures, please *sign the consent statement* on the back of this letter and return it to us promptly. You may pay the additional tax now, if you wish, and limit the accumulation of interest; otherwise, we will bill you. To pay now, send us your check or money order, payable to the Internal Revenue Service, with your signed consent.

If you do not agree, please *give your reasons* on the back of this letter; attach any other explanatory material you may want us to have; and mail the information to the address shown on this letter. If your explanation is satisfactory, we will accept your return without change. If your explanation is unsatisfactory, we will advise you by letter and explain your appeal rights.

Please let us hear from you within 15 days, or we will have to process your return using the information we have. We have enclosed a self-addressed envelope for your convenience, and a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

Chief, Service Center Audit Division

REASONS FOR CORRECTION:

3701 81.1

YOUR MEDICAL EXPENSE DEDUCTION, REPORTED ON SCHEDULE A, HAS BEEN ADJUSTED BECAUSE THE LAW ALLOWS YOU TO INCLUDE IN MEDICAL EXPENSES ONLY THAT PART OF MEDICINE AND DRUG EXPENSES EXCEEDING 1 PERCENT OF YOUR ADJUSTED GROSS INCOME, REGARDLESS OF YOUR AGE, AND ONLY THAT PART OF MEDICAL AND DENTAL EXPENSES EXCEEDING 3 PERCENT OF YOUR ADJUSTED GROSS INCOME. YOU MAY DEDUCT HALF OF YOUR MEDICAL INSURANCE PREMIUM WITHOUT REGARD TO THE 3 PERCENT RULE, BUT THIS DEDUCTION MAY NOT EXCEED \$150. YOU MAY ADD THE REMAINDER OF YOUR PREMIUM TO YOUR OTHER MEDICAL AND DENTAL EXPENSES TO DETERMINE HOW MUCH YOU MAY DEDUCT UNDER THE 3 PERCENT RULE. (SECTION 213 OF THE INTERNAL REVENUE CODE) SEE PUBLICATION 502.

PLEASE RETURN A COPY OF THIS LETTER WITH YOUR REPLY.

5838.00

Form 4960 (Part 5) (Rev. 9-75)

PRINTED BY THE STANDARD REGISTER COMPANY, U. S. A.



If you agree, please sign this request. If you do not agree, please follow the instructions on front.

Consent to Assessment and Collection.

I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this letter. Therefore, I give my consent to the immediate assessment and collection of the additional tax due shown in this letter, plus any interest provided by law. Also, I waive the requirement under section 6532(a)(1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown in this letter.

Your Signature

Spouse's Signature If a Joint Return Was Filed

Date

Dear Taxpayer

In processing your tax return for the above year, we identified certain items which appear to be allowable by law. We are therefore proposing a correction that will increase your tax as follows:

Additional tax due IRS from this correction	\$	10.11
Less: Overpayment (refund) shown on return or correction notice	\$	0.00
Net increase in tax	\$	10.11
Tax shown on return or correction notice	\$	10.11
Total tax after correction	\$	20.22

If you agree with our figures, please sign the consent statement on the back of this letter and return it to us promptly. You may pay the additional tax now, if you wish, and limit the accumulation of interest; otherwise, we will bill you. To pay now, send us your check or money order, payable to the Internal Revenue Service, with your signed consent.

If you do not agree, please give your reasons on the back of this letter, attach any other explanatory material you may want us to have, and mail the information to the address shown on this letter. If your explanation is satisfactory, we will accept your return without change. If your explanation is unsatisfactory, we will advise you by letter and explain your appeal rights.

Please let us hear from you within 15 days, or we will have to process your return using the information we have. We have enclosed a self-addressed envelope for your convenience, and a copy of this letter for your records.

Sincerely yours,

Thank you for your cooperation.

Chief, Service Center Audit Division

REASONS FOR CORRECTION:

2011

YOUR MEDICAL EXPENSE DEDUCTION REQUEST WAS DENIED AS IT HAS BEEN ADJUSTED BECAUSE THE LAW DOES NOT ALLOW YOU TO INCLUDE IN YOUR EXPENSES ONLY THAT PART OF MEDICINE AND DRUGS WHICH ARE PRESCRIPTIONS. YOUR PART OF ADJUSTED GROSS INCOME, REVENUES FROM YOUR BUSINESS, AND YOUR PART OF ADJUSTED GROSS INCOME, YOU MAY DEDUCT HALF OF YOUR MEDICAL EXPENSES WITHOUT LIMITATION TO THE 3 PERCENT RULE AND HALF OF YOUR MEDICAL AND DENTAL EXPENSES TO THE 3 PERCENT RULE. YOUR PART OF ADJUSTED GROSS INCOME, YOU MAY DEDUCT HALF OF YOUR MEDICAL EXPENSES WITHOUT LIMITATION TO THE 3 PERCENT RULE. YOUR PART OF ADJUSTED GROSS INCOME, YOU MAY DEDUCT HALF OF YOUR MEDICAL AND DENTAL EXPENSES TO THE 3 PERCENT RULE. YOUR PART OF ADJUSTED GROSS INCOME, YOU MAY DEDUCT HALF OF YOUR MEDICAL EXPENSES WITHOUT LIMITATION TO THE 3 PERCENT RULE.

PLEASE RETURN A COPY OF THIS LETTER WITH YOUR RETURN.

Form 4089  
(Rev. March 1976)

Department of the Treasury - Internal Revenue Service

Symbols

Statutory Notice Statement - Waiver

MAY 04 1977

Name and Address of Taxpayer(s)

Jim Garrison  
710 Carondelet Street  
New Orleans, LA 70130

439-14-7488

SC Austin

Kind of Tax

Copy to Authorized Representative

Income

Taxable Year Ended

Deficiency

Increase in Tax

Penalties

December 31, 1975

\$234.28

In addition to the tax

\$11.71 Section 6651(a)  
IRC

Since your income tax return was not filed within the time prescribed by law and you have not shown that such failure was due to reasonable cause, the delinquency penalty has been proposed.

**PLEASE RETURN A COPY OF THIS LETTER WITH YOUR REPLY.**

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Signature		Date
		Date
	By	Title

Note:

If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary that you owe additional tax; nor extend the time provided by law for either action.

If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Court of Claims, but you may not file a petition with the United States Tax Court.

Who Must Sign

If you filed jointly, both you and your spouse must sign. If the taxpayer is a corporation this waiver must be signed with the corporate name followed by the signatures and titles of the officers authorized to sign.

Your attorney or agent may sign this waiver provided this action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice of Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign one copy and return it; keep the other copy for your records.

Internal Revenue Service Center

P.O. BOX 2925 AUSTIN, TX. 78788

OH 439147488 30 7512 670 7726

JIM GARRISON 710 CARONDELET ST NEW ORLEANS LA 70130

Date of This Notice

JULY 11, 1977

Taxpayer Identifying Number

439-14-7488

Document Locator Number

72247-166-00348-7

Form Number

1040

Tax Period

DEC. 31, 1975

22

If you inquire about your account, please refer to these numbers or attach this notice.

1

STATEMENT OF ADJUSTMENT TO YOUR ACCOUNT

OVERPAYMENT ON ACCOUNT BEFORE ADJUSTMENT

\$245.99

ADJUSTMENT COMPUTATION

TAX- INCREASE

234.28

PENALTY-

SEE EXPLANATION 01

11.71

DECREASE SEE EXPLANATION 30

17.97

INTEREST CHARGE

12.14

NET ADJUSTMENT CHARGE

257.16

BALANCE DUE

\$11.17

E.I. No. 31-0456440

01 A penalty has been added because your return was not filed on time... 02 A penalty of 2 percent of the unpaid tax has been added because the deposit requirements were not met... 03 A penalty has been added because you did not file on time... 04 A penalty has been added because you did not file on time... 05 A penalty of 2 percent of the unpaid tax has been added because the deposit requirements were not met... 06 A penalty has been added because your return did not include your social security number... 07 A penalty has been added because you did not file on time... 08 A penalty of 2 percent of the unpaid tax has been added because the deposit requirements were not met... 09 Interest is included by law in figuring the due date of the return... 10 A penalty has been added because your return was not filed on time... 11 We have debited from your tax account the amount of the overpayment... 12 An adjustment has been made to your withholding for 1975.

01 A penalty has been added because your return was not filed on time... 02 A penalty of 2 percent of the unpaid tax has been added because the deposit requirements were not met... 03 A penalty has been added because you did not file on time... 04 A penalty has been added because you did not file on time... 05 A penalty of 2 percent of the unpaid tax has been added because the deposit requirements were not met... 06 A penalty has been added because your return did not include your social security number... 07 A penalty has been added because you did not file on time... 08 A penalty of 2 percent of the unpaid tax has been added because the deposit requirements were not met... 09 Interest is included by law in figuring the due date of the return... 10 A penalty has been added because your return was not filed on time... 11 We have debited from your tax account the amount of the overpayment... 12 An adjustment has been made to your withholding for 1975.

**BNO** THE BANK OF  
NEW ORLEANS  
AND TRUST COMPANY  
NEW ORLEANS, LOUISIANA

No. \_\_\_\_\_

10/18 1975  $\frac{14.72}{650}$

PAY TO THE  
ORDER OF

*Internal Revenue Service*

\$429.<sup>22</sup>

*Four Hundred + Twenty Nine and twenty two cents* DOLLARS

JIM GARRISON  
ATTORNEY AT LAW

FOR

*Additional '75 tax due*

*Jim Garrison*

> 1:0650 000721: 22 1044 5.S.#43 @0000 7882

81. PENALTIES

- 81.1 Since you did not file your return within the time prescribed by law, and you did not show that such failure was due to reasonable cause, a penalty of 5 percent is added to the tax for each month or part of a month (but not to exceed a total of 25 percent) for which your return was late. See section 6651(a) of the Internal Revenue Code.
- 81.2 Since you did not pay the income tax within the time prescribed by law, and you did not show that such failure was due to reasonable cause, a penalty of 1/2 percent is added to the tax for each month or part of a month (but not to exceed a total of 25 percent) during which such failure continues. See section 6651(a)(2) of the Internal Revenue Code.
- 81.3 Since the underpayment of tax is due to negligence or intentional disregard of rules and regulations, a penalty of 5 percent of the underpayment is added to the tax. See section 6653(a) of the Internal Revenue Code.
- 81.4 Since all or part of the underpayment of tax required to be shown on a return is due to fraud, a penalty of 50 percent of the underpayment is added to the tax. See section 6653(b) of the Internal Revenue Code. Because no part of the underpayment is due to fraud on the part of your spouse, this addition to the tax does not apply to your spouse.
- 81.5 Since you did not pay sufficient estimated tax, an addition to the tax is charged as shown in the accompanying computation. See section 6654(a) of the Internal Revenue Code.
- 81.6 Since you did not pay sufficient estimated tax, an addition to the tax is charged as shown in the accompanying computation. See section 6655(a) of the Internal Revenue Code.
- 81.7 Since you did not report tips to your employer for FICA (social security) tax purposes, the law requires an addition to the tax of 50 percent of the FICA taxes which is imposed on the amount of the unreported tips. See section 6652(c) of the Internal Revenue Code.
- 81.8 Since all or part of the underpayment of tax required to be shown on your return is due to fraud, a penalty of 50 percent of the underpayment is added to the Tax. See section 6653(b) of the Internal Revenue Code.
- 81.9 Since the fraud penalty is applicable, we have eliminated the previously charged delinquency penalty.
- 81.10 Since you did not file your return within the time prescribed by law, and you did not show reasonable cause, a penalty of 4.5 percent has been added to the tax for each month or part of a month for which your return was late. This penalty cannot exceed 22.5 percent, because a failure to pay penalty of 1/2 percent a month will be charged at a later date. See section 6651 of the Internal Revenue Code.

81. PENALTIES

- 81.1 Since you did not file your return within the time prescribed by law, and you did not show that such failure was due to reasonable cause, a penalty of 5 percent is added to the tax for each month or part of a month (but not to exceed a total of 25 percent) for which your return was late. See section 6651(a) of the Internal Revenue Code.
- 81.2 Since you did not pay the income tax within the time prescribed by law, and you did not show that such failure was due to reasonable cause, a penalty of 1/2 percent is added to the tax for each month or part of a month (but not to exceed a total of 25 percent) during which such failure continues. See section 6651(a)(2) of the Internal Revenue Code.
- 81.3 Since the underpayment of tax is due to negligence or intentional disregard of rules and regulations, a penalty of 5 percent of the underpayment is added to the tax. See section 6653(a) of the Internal Revenue Code.
- 81.4 Since all or part of the underpayment of tax required to be shown on a return is due to fraud, a penalty of 50 percent of the underpayment is added to the tax. See section 6653(b) of the Internal Revenue Code. Because no part of the underpayment is due to fraud on the part of your spouse, this addition to the tax does not apply to your spouse.
- 81.5 Since you did not pay sufficient estimated tax, an addition to the tax is charged as shown in the accompanying computation. See section 6654(a) of the Internal Revenue Code.
- 81.6 Since you did not pay sufficient estimated tax, an addition to the tax is charged as shown in the accompanying computation. See section 6655(a) of the Internal Revenue Code.
- 81.7 Since you did not report tips to your employer for FICA (social security) tax purposes, the law requires an addition to the tax of 50 percent of the FICA taxes which is imposed on the amount of the unreported tips. See section 6652(c) of the Internal Revenue Code.
- 81.8 Since all or part of the underpayment of tax required to be shown on your return is due to fraud, a penalty of 50 percent of the underpayment is added to the Tax. See section 6653(b) of the Internal Revenue Code.
- 81.9 Since the fraud penalty is applicable, we have eliminated the previously charged delinquency penalty.
- 81.10 Since you did not file your return within the time prescribed by law, and you did not show reasonable cause, a penalty of 4.5 percent has been added to the tax for each month or part of a month for which your return was late. This penalty cannot exceed 22.5 percent, because a failure to pay penalty of 1/2 percent a month will be charged at a later date. See section 6651 of the Internal Revenue Code.

If you agree, please sign this request. If you do not agree, please follow the instructions on front.

Consent to Assessment and Collection.

I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this letter. Therefore, I give my consent to the immediate assessment and collection of the additional tax due shown in this letter, plus any interest provided by law. Also, I waive the requirement under section 6532(a)(1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown in this letter.

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Spouse's Signature If a Joint Return Was Filed

\_\_\_\_\_  
Date

REASONS FOR CONSENT

**81. PENALTIES**

- 81.1 Since you did not file your return within the time prescribed by law, and you did not show that such failure was due to reasonable cause, a penalty of 5 percent is added to the tax for each month or part of a month (but not to exceed a total of 25 percent) for which your return was late. See section 6651(a) of the Internal Revenue Code.
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**BNO** THE BANK OF NEW ORLEANS AND TRUST COMPANY  
NEW ORLEANS, LOUISIANA

No. 4/12 19 76 14.72  
650

PAY TO THE ORDER OF Director, Internal Revenue Service \$ 1,000.<sup>00</sup>

One Thousand / and no cents DOLLARS

FOR Estimate of my income tax for 1975.

JIM GARRISON  
ATTORNEY AT LAW  
*Jim Garrison*

⑆0650⑉0072⑆ ⑈22 1044 ⑈0000100000⑈

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⑆0650⑉0072⑆ ⑈22 1044 ⑈0000100000⑈

JIM GARRISON

Re: 1973 Income Tax

DEDUCTION

LEGAL EXPENSES

Advance to Wm. Wessell (Atty at Law) for costs re lawsuit (Garrison vs Hotel Dieu), 1/17/73: - \$50.00

Advance, for expenses, to F. Lee Bailey and Mark Kadish, attorneys, (re defense of U.S. vs Garrison), 7/13/63: - \$600.00

Further payment, to cover expenses, to F. Lee Bailey + Mark Kadish, attorneys (re defense of U.S. vs Garrison), 7/27/73: - \$6000.00

Cost of transcript (Nash testimony) re U.S. vs Garrison), 8/29/73: - \$460.00

(same case) 9/18/73  
Cost of expert witness, Dr. Louis Gerstman: \$587.00

(same case) 9/73  
• Additional expenses, re expert witness: - \$150.00

• Witness fee + mileage, for witness C. Diarrusso 9/10/73 - \$21.00

(same case)  
• Fee to Clerk, U.S. Ct of Appeals, 9/27/73 - \$25.00

(same case)  
• Advance to Atty Louis Marbigo, 10/11/73 - \$44.00

• Costs re Royal Orleans (room + expense during trial, across street at court-house) - \$124.59

(same case)  
• Expenses re pre-trial proceedings, Atty Mark Kadish - \$500.00

• Cost of expert witness, Harold Lipiat, (2509 Pacific Avenue, San Francisco California) (re U.S. vs Garrison) Sept, 1973: - \$2,500.00

TOTAL LEGAL EXPENSES INCURRED FOR YEAR 1973:

- \$11,061.50

JIM GARRISON

Re: 1973 Income Tax

DEDUCTION

LEGAL EXPENSES

Advance to Wm. Wessell (Atty at Law) for costs re lawsuit (Garrison re Hotel Dieu), 1/17/73: - \$50.00

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Further payment, to cover expenses, to F. Lee Bailey & Mark Kadish, attorneys (re defense of U.S. re Garrison), 7/27/73: - \$6000.00

Cost of transcript (Nash testimony) re U.S. re Garrison), 8/29/73: - \$460.00

(same case) 9/18/73  
Cost of expert witness, Dr. Louis Bernstein: \$587.00

(same case) 9/73  
• Additional expenses, re expert witness: - \$150.00

• Witness fee & mileage, for witness C. Barrister 9/10/73 - \$21.00

(same case)  
• Fee to Clerk, U.S. Ct of Appeals, 9/27/73 - \$25.00

(same case)  
• Advance to Atty Louis Marbigo, 10/11/73 - \$44.00

• Costs re Royal Orleans (room & expenses during trial, across street at court-house) - \$124.59

(same case)  
• Expenses re pre-trial proceedings, Atty Mark Kadish - \$500.00

• Cost of expert witness, Harold Lipiat, (2509 Pacific Avenue, San Francisco California) (re U.S. re Garrison) Sept, 1973: - \$2,500.00

TOTAL LEGAL EXPENSES INCURRED FOR YEAR 1973:

- \$11,061.50

# LOUISIANA



RESIDENT AND NON-RESIDENT  
INDIVIDUAL INCOME TAX RETURN

PLEASE DO NOT WRITE IN THIS SPACE

PLEASE USE PAPER CLIPS (NOT STAPLES) TO ATTACH WITHHOLDING STATEMENTS (L-2 FORMS) HERE WRITE SOC. SEC. NO. ON CHECK OR MONEY ORDER & ATTACH HERE PLEASE PRINT OR TYPE

First name, initial & last name (if joint return, use first names & middle initials of both) <b>JIM GARRISON</b>			Your Social Security Number <b>439 14 7488</b>		<b>1975</b>
Present home address (No. and street including Apt. No. or rural rt.) <b>710 CARONDELLOT</b>			Spouse's Soc. Sec. Number		
(City, town, or post office) <b>N.O., LA.</b>	(State) <b>LA.</b>	(ZIP code) <b>70130</b>	Your Occupation <b>ATTY</b>		OR OTHER TAXABLE YEAR
<input checked="" type="checkbox"/> CHECK HERE IF NAME OR ADDRESS ON LAST YEAR'S RETURN IS DIFFERENT FROM ABOVE			Spouse's Occupation		Began _____ 1975
					Ended _____ 19__

IF NOT A RESIDENT OF LOUISIANA, ENTER STATE OF RESIDENCY \_\_\_\_\_

CHECK ONLY  
ONE BOX

FILING STATUS  
COPY THIS INFORMATION FROM YOUR FEDERAL RETURN

- 1  Single
- 2  Married filing joint return (even if only one had income)
- 3  Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here \_\_\_\_\_
- 4  Unmarried Head of Household
- 5  Qualifying widow(er) with dependent child (Year spouse died 19\_\_)

6 COPY HERE THE TOTAL NUMBER YOU ENTERED ON LINE 7 OF YOUR FEDERAL RETURN. 6

7. FEDERAL INCOME TAX FOR 1975:	Check only one box <input checked="" type="checkbox"/> Direct from your Federal Income Tax return <input type="checkbox"/> From Schedule B	7	<b>2122 -</b>
8. YOUR LOUISIANA INCOME TAX (Enter in Box Table No. Used) <span style="border: 1px solid black; padding: 2px 5px;">6</span> (See Step 4)		8	<b>247 00</b>
9. LESS CREDITS FROM SCHEDULE A (Complete Schedule A - See Step 5)		9	
10. ADJUSTED LOUISIANA INCOME TAX (Subtract Line 9 From Line 8. If Less Than Zero, Enter Zero)		10	<b>247</b>
11. LESS: A. LOUISIANA INCOME TAX WITHHELD IN 1975 (Attach L-2 or W-2 - See Step 7)	11A		
B. PAYMENTS ON 1975 DECLARATIONS AND PRIOR YEAR CREDITS (See Step 7)	11B		
C. TOTAL PAYMENTS (Add Lines 11A and 11B)	11C		
12. IF LINE 10 IS LARGER THAN LINE 11C, SUBTRACT LINE 11C FROM LINE 10 AND ENTER BALANCE DUE LOUISIANA (This Amount Must Be Paid With Your Return)	<b>PAY THIS AMOUNT</b> →	12	<b>247 00</b>
13. IF LINE 11C IS LARGER THAN LINE 10, ENTER AMOUNT OVER-PAID	A. REFUND →	13A	
	B. CREDIT TO 1976 TAX 13B		

I declare that I have examined this entire return, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Sign Here	<i>Jim Garrison</i>	9/24/76	<i>Clyde D. Merriett atty</i>	8-10-76
	YOUR SIGNATURE	DATE	SIGNATURE OF PREPARER OTHER THAN TAXPAYER	DATE
			<b>735-68-6872</b>	SOCIAL SECURITY OR FEI NUMBER OF PREPARER

**EXTENSION OF TIME FOR FILING LOUISIANA TAX RETURNS**

To be filed in TRIPLICATE with the COLLECTOR OF REVENUE, P. O. Box 201, Baton Rouge, Louisiana 70821  
 (See instructions on reverse side)

EXTENSION TO BE MAILED TO:

NAME AND ADDRESS OF APPLICANT:

CLYDE D. HERRITT  
 6661 FLEUR DE LIS DR.  
 NEW ORLEANS, LA. 70124

JIM GARRISON  
 6661 FLEUR DE LIS DR.  
 NEW ORLEANS, LA. 70124

SOCIAL SECURITY NUMBER 4390-14-7488

APPLICATION IS MADE FOR AN EXTENSION OF TIME WITHIN WHICH TO FILE THE FOLLOWING LOUISIANA TAX RETURN

KIND OF TAX (INCOME, FRANCHISE, SALES, ETC.)	PERIOD COVERED BY RETURN	EXTENSION REQUESTED TO
INCOME - INDIVIDUAL	12-31-76	9-15-76

TIME FOR FILING  
 EXTENDED TO  
 SEP 15 1976  
 APPROVED  
 DEPT. OF REVENUE, STATE OF LA.  
 INDIVIDUAL INCOME TAX DIVISION

THIS EXTENSION IS NECESSARY FOR THE FOLLOWING REASONS:

THE BUSY SCHEDULE OF THE APPLICANT, THE NATURE OF THE TAX RETURN AND AN APPLICATION HAS BEEN FILED WITH THE INTERNAL REVENUE SERVICE, SEE ATTACHED.



SIGNATURE OF APPLICANT OR AGENT

*Clyde D. Herritt*

DATE

*6-1-76*

Interest at 6% per annum is due on the total tax due from the original due date of the return until paid

Department of the Treasury  
Internal Revenue  
Service Center

AUSTIN, TX. 78740

OH

7642

JIM & LEAH Z GARRISON  
710 CARONDELET ST  
NEW ORLEANS LA 70130

Date of This Notice

NOV. 1, 1976

Taxpayer Identifying Number

439-14-7488 OH

Document Locator Number

72247-263-02038-6

Form Number Tax Period

1040 DEC. 31, 1973

21

If you inquire about  
your account, please  
refer to these num-  
bers or attach this  
notice.

2

STATEMENT OF ADJUSTMENT TO YOUR ACCOUNT

OVERPAYMENT ON ACCOUNT BEFORE ADJUSTMENT \$748.61

ADJUSTMENT COMPUTATION

TAX- INCREASE	386.14	
INTEREST CHARGE	52.92	
NET ADJUSTMENT CHARGE		439.06
OVERPAYMENT		\$309.55

E.I. No. 31-0271450

The numbers at the left identify the codes on the back

← of this notice that provide further explanations and instructions.

24

FORM 4188 (Part 1) (Rev. 6-75)

Department of the Treasury  
**Internal Revenue  
 Service Center**

87015

AUSTIN, TX. 78740

OH

7642

JIM & LEAH Z GARRISON  
 710 CARONDELET ST  
 NEW ORLEANS LA 70130

49

Date of This Notice  
 NOV. 1, 1976

Taxpayer Identifying Number  
 430-14-7488 OH

Document Locator Number  
 72247-263-02038-6

Form Number Tax Period Ended  
 1040 DEC. 31, 1973

◀ If you inquire about  
 your account, please  
 refer to these num-  
 bers

**OVERPAYMENT APPLIED TO OTHER TAXES**

31-0271450

You overpaid the tax reported on the form identified above, and we applied part or all of the overpayment against other taxes you owe. All or part of any interest owed on the overpayment may also have been applied against those other taxes. The total amount applied is shown at right; shown below is a list of your unpaid accounts and the amount we applied to each.


If there is a balance due you of \$1 or more, a refund will be sent to you.

This notice is for your information. It requires no reply.

<b>Your Overpayment to IRS . . .</b>	<b>\$309.55</b>
Portion of your overpayment applied to unpaid accounts.	\$309.55
Interest applied to unpaid accounts.	.00
<b>Total amount applied . . . . .</b>	<b>309.55</b>
<b>Amount to be refunded to you . . . \$</b>	<b>.00</b>
(Any interest due you will be added)	

Amount applied	Form	Tax period ended
\$309.55	1040	DEC. 31, 1975

Amount applied	Form	Tax period ended
----------------	------	------------------

Overpayment  
 was applied  
 to these  
 accounts 

Form 4356A (Rev. 6-75)

INCOME FOR 1975 (FROM CASH NOTES)ADDITIONAL FROM LAW PRACTICE

5	JULY, '75	LAWRENSEN CASE	133.32
6		L. LARD CASE	200.00
7		E. LARD CASE	200.00
8		E. WALLACE CASE	66.66
9		NORMAN SMITH CASE	1,666.66
10		JEANNINE COLLINS CASE	1,600.00
12	7/24/75	E. LARD CASE	300.00
13	7/29/75	MILTON VARNADO	500.00
14	8/7/75	L. LARD CASE	450.00
15	8/8/75	E. WALLACE	200.00
16	12/9/75	ROBERT JONES	350.00

\$ 5,866.64GROSS EARNED INCOME FOR 1975:

(SUMMARY OF INCOME)

22	AUTHOR'S ROYALTIES	6,693.81	
23	LECTURES	2,663.93	
24	LAW PRACTICE (FROM CHECK BOOK)	14,754.43	} 20,621.07
25	LAW PRACTICE (FROM CASH NOTES)	5,866.64	
26		<u>\$ 29,978.81</u>	

(MINUS \$2,558.21 TYPING EXPENSES  
AND \$196.63 OFFICE FURNITURE)

→ NET EARNED INCOME FOR 1975: \$ 27,223.97





45-603 EYE-EASE  
45-703 20/30 BLUF

JIM GARRISON

1975 RETURN

439-14-7488

INCOME FOR 1975 (ACCORDING TO CHECKBOOK):

	1	2	3
<u>FROM AUTHOR'S ROYALTIES</u>			
3/3/75	ADVANCE ROYALTIES FOR "TJSC"	4,500.00	
6/2/75	ADDED ADVANCE ROYALTIES FOR "TJSC"	1,536.94	
8/15/75	FROM MAX GARTENBERG FOR "AHOS"	221.55	
11/13/75	FROM MAX GARTENBERG FOR "AHOS"	435.32	
		<u>\$ 6,693.81</u>	
<u>FROM LECTURES</u>			
12/15/75	FOR SPEECH AT ST. LOUIS UNIVERSITY	1,300.00	
12/19/75	FOR SPEECH AT MO. WESTERN UNIVERSITY	1,363.93	
		<u>\$ 2,663.93</u>	
<u>FROM LAW PRACTICE</u>			
1/9/75	FROM DR. JOSEPH BEASLEY (#5000 CHECK MINUS \$1,666.66 THIRD TO TUCKER + SCHONEKAS - MINUS \$392.66 COSTS PAID BY JG TO ROYAL ORLEANS DURING BEASLEY TRIAL - MINUS \$416.73 TRAVEL WITH BEASLEY TO SAN FRANCISCO + \$126.42 FOR S/F. HOTEL):	2,297.51	
2/4/75	FROM DR. BEASLEY (#4000 CHECK MINUS \$1,333.33 THIRD TO TUCKER + SCHONEKAS):	2,666.66	
6/18/75	FROM ED LAWRENSEN (FOR DIANE LAWRENSEN):	332.32	
8/15/75	FROM SHALSTONE:	560.00	
8/15/75	FROM VARNADO:	172.94	
8/18/75	FROM ED LAWRENSEN:	200.00	
9/19/75	FROM R. PITTMAN (FOR R. PITTMAN):	500.00	
9/19/75	FROM CASH RECEIPTS (VARIOUS CRIMINAL CASES):	1,000.00	
9/29/75	FROM CASH RECEIPTS (VARIOUS CRIMINAL CASES):	1,150.00	
10/8/75	FROM ED LAWRENSEN:	200.00	
10/9/75	FROM N. SMITH:	250.00	
10/9/75	FROM R. PITTMAN (FOR L. PITTMAN)	225.00	
10/14/75	FROM MARY JO COOPER	1,500.00	
10/14/75	FROM HORACE BLAIR, JR. (RETAINER)	750.00	
10/30/75	FROM WILSON GAGE (CASH)	2,000.00	
11/13/75	FROM R. PITTMAN	200.00	
11/13/75	FROM HORACE BLAIR	750.00	
		<u>\$14,754.43</u>	

(Please Print)

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Place  
Stamp  
Here

**Attention: Chief Audit Staff**

**Internal Revenue Service Center**

**P.O. Box 1231  
Austin, Texas 78767**